No. 06-1286

Title:	Michael J. Knight, Trustee of the William L. Rudkin Testamentary Trust, Petitioner v. Commissioner of Internal Revenue
Docketed:	March 23, 2007
Lower Ct:	United States Court of Appeals for the Second Circuit
Case Nos.:	(05-5151-ag)
Decision Date:	October 18, 2006
Rehearing Denied:	January 19, 2007

Questions Presented

~~Date~~~	~~~~~~~Proceedings and Orders~~~~~~~~~~~~~~~~~~~~~
Mar 23 2007	Petition for a writ of certiorari filed. (Response due April 23, 2007)
Apr 19 2007	Order extending time to file response to petition to and including May 23, 2007.
May 14 2007	Order further extending time to file response to petition to and including May 25, 2007.
May 25 2007	Brief of respondent Commissioner of Internal Revenue in opposition filed.
May 25 2007	Brief amici curiae of American Bankers Association and New York Bankers Association filed.
Jun 4 2007	Reply of petitioner Michael J. Knight, Trustee of the William L. Rudkin Testamentary Trust filed.
Jun 5 2007	DISTRIBUTED for Conference of June 21, 2007.
Jun 25 2007	Petition GRANTED.
Jul 10 2007	The time within which to file the joint appendix and petitioner's brief on the merits is extended to and including August 23, 2007.
Aug 13 2007	Consent to the filing of amicus briefs in support of either party or neither party received from counsel for the petitioner.
Aug 23 2007	Brief amici curiae of American Bankers Association, et al.
Aug 23 2007	Joint appendix filed. (Statement of costs received).
Aug 23 2007	Brief of petitioner Michael J. Knight, Trustee of the William L. Rudkin Testamentary Trust filed.
Aug 23 2007	Brief amicus curiae of Tax Section of the Florida Bar filed.
Sep 27 2007	Extension of time within which to file respondent's brief on the merits to and including October 11, 2007.
Oct 11 2007	Brief of respondent Commissioner of Internal Revenue filed.
Oct 12 2007	CIRCULATED.
Oct 15 2007	SET FOR ARGUMENT Tuesday, November 27, 2007.
Nov 2 2007	Reply of petitioner Michael J. Knight, Trustee of the William L. Rudkin Testamentary Trust filed. (Distributed)
Nov 27 2007	Argued. For petitioner: Peter J. Rubin, Washington, D.C. For respondent: Eric D. Miller, Assistant to the Solicitor General, Department of Justice, Washington, D.C.
Nov 30 2007	Record received from U. S.C.A. for 2nd Circuit. (1 envelope)
Dec 6 2007	Record received from U.S. Tax Court. (1 envelope)
Jan 16 2008	Adjudged to be AFFIRMED. Roberts, C. J., delivered the opinion for a unanimous Court.